

Taxes, Delinquent, Property Sold to County. Delinquent Taxes, When County Purchaser.

Where a county has purchased property at tax sale, said property should be again assessed the next year and posted in the delinquent tax list the same as other delinquent property, but on the day of sale such property for which the county already holds tax certificate should not be again offered for sale.

Helena, Montana, Dec., 23, 1908.

Hon. J. W. Speer, County Attorney, Great Falls, Montana.

Dear Sir:

I am in receipt of your favor of the 21st inst., asking my opinion as to the duty of the county treasurer in the publication of the list of delinquent taxes upon real estate and personal property. I herewith confirm the opinion given by you to the county commissioners on that question.

Section 2630, Rev. Codes, provides that the county treasurer must publish with the delinquent tax list a notice that unless the taxes delinquent together with the percentage are paid, the real property upon which such taxes are a lien will be sold at public auction.

Section 2678 takes out of the operation of that statute property purchased by the county, in so far as the offering of it for sale is concerned, but provides that the property purchased by the county must be assessed the next year for taxes in the same manner as if it had not been so purchased.

It is my opinion that this property should be assessed, and if delinquent, advertisement of delinquency made, and all other steps taken just as if it had not been sold to the county, except that it should not be re-offered for sale, having once been struck off to the County.

Very respectfully yours,

ALBERT J. GALEN,
Attorney General.